

政府一般收入帳目 General Revenue Account

收入總目的差異分析 (實際收入與原來預算相差 超過 10% 的總目)

總目 3 —— 內部稅收

實際收入較原來預算增加 141.388 億元，主要是由於有較多的印花稅收入 (102.765 億元)，以及薪俸稅 (15.356 億元) 和利得稅 (12.19 億元) 收入。這反映二〇〇六至〇七年度股票市場的成交額，以及二〇〇五至〇六課稅年度薪金收入和應評稅利潤均較預期高。

總目 7 —— 物業及投資

實際收入較原來預算增加 58.34 億元，主要是由於有較預期高的投資及利息收入 (41.514 億元)；法庭在二〇〇六至〇七年度就暫緩繳納地租案件作出判決後令政府一次過收到一筆地租，使根據《地租 (評估及徵收) 條例》的規定按應課差餉租值百分之三徵收地租的收入增加 (8.883 億元)；以及自法定機構／法團的股本投資所獲取的回報較預期多 (3.181 億元)。

總目 9 —— 貸款、償款、供款及其他收入

實際收入較原來預算減少 48.402 億元，主要是由於出售貸款的建議延遲實施，故此沒有從貸款基金轉撥款項 (47 億元)。

VARIANCE ANALYSIS BY REVENUE HEAD (FOR HEADS WITH ACTUAL REVENUE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%)

Head 3 — INTERNAL REVENUE

The increase of \$14,138.8 million was mainly due to higher receipts from stamp duties (\$10,276.5 million), salaries tax (\$1,535.6 million) and profits tax (\$1,219 million). This reflected the higher than expected turnover in the stock market in 2006–07, and salary income and assessable profits in the year of assessment 2005–06.

Head 7 — PROPERTIES AND INVESTMENTS

The increase of \$5,834 million was mainly due to the higher than expected receipts from investment income and interest (\$4,151.4 million); increased income from Government rents charged at 3% of rateable values under the Government Rent (Assessment and Collection) Ordinance (\$888.3 million) as a result of the one-off receipt of Government rent in respect of holdover Government rent cases following the judgement of the court in 2006–07; and more than expected returns on equity investments in statutory agencies/corporations (\$318.1 million).

Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS

The decrease of \$4,840.2 million was mainly because no transfers were made from the Loan Fund (\$4,700 million) as a result of the deferral of the proposed sale of loans.